



BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR

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JUN 22 2026

The Honorable Frank F. Blas, Jr.
Speaker
I Mina'trentai Ocho Na Liheslaturan Guåhan
Thirty-Eighth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending May 31, 2026. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 38-60. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels as it is no longer separately remitted; however, it is subsumed into the CTC advance payment from the US Treasury. Further, the report incorporates legislative appropriation measures passed via P.L. 38-60, P.L. 38-75, P.L. 38-80, P.L. 38-119 and P.L. 38-124.

Should you have any questions, please do not hesitate to call me.

Senseramante

LESTER L. CARLSON, JR.

Enclosures

<i>Certification of information contained in Enclosures subject to Note 1.</i>
 Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
 Edward M. Blinn, Director, Department of Administration
 Marie P. Lizama, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report - Revenue
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2026 and FY2025
For the Month Ending May

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2026 and FY2025
Eight months ending May 2026

	2026		2025		Increase (Decrease)	Fiscal Year 2026		Fiscal Year 2025		Increase (Decrease)
	May		May							
Income Taxes:										
Individual	19,930,080	\$	3,704,576	\$	16,225,504	85,435,604	\$	90,315,010	\$	(4,879,406)
Corporation	27,437,535		4,834,177		22,603,358	105,054,534		83,366,364		22,688,170
Withholding	25,688,749		21,723,023		3,965,727	224,425,502		219,154,914		5,270,588
Income Taxes	73,056,365		30,261,776		42,794,589	414,915,639		391,836,288		23,079,351
Business privilege taxes:										
Gross Receipts Taxes	33,216,166		35,284,488		(2,068,322)	253,143,674		270,630,724		(17,487,050)
Other Taxes:										
Use Tax	481,411		528,199		(46,788)	4,767,218		3,330,791		1,436,427
Business Privilege Taxes	33,697,577		35,812,687		(2,115,110)	257,910,892		273,961,515		(16,050,623)
Licenses, Fees & Penalties	300,423		270,985		30,338	2,047,883		1,966,065		81,818
Use of Money & Property	(70,659)		360,358		(431,017)	2,515,610		3,037,632		(522,022)
Federal Sources:										
Section 30	0		0		0	79,732,367		76,402,101		3,330,266
Immigration fees	0		0		0	802,565		2,649,955		(1,847,390)
Recovery from Individuals	0		0		0	0		0		0
Child Support AFDC Local Share	437		3,692		(3,255)	22,472		23,929		(1,457)
Federal Sources	437		3,692		(3,255)	80,557,404		79,075,985		1,481,419
Department Charges:										
Agriculture	0		17		(17)	30		163		(133)
Police & Corrections	30		10		20	80		12,190		(12,110)
Public Works	3,900		2,875		1,025	49,000		56,550		(7,550)
Public Health	480		840		(360)	4,010		4,820		(810)
Commerce	0		0		0	0		0		0
Other charges	89,838		69,797		20,041	517,494		650,488		(132,994)
Department Charges	94,248		73,539		20,709	570,614		724,211		(153,597)
TOTAL GENERAL FUND REVENUES	107,078,391	\$	66,782,137	\$	40,296,254	758,518,041	\$	750,601,695	\$	7,916,346
Budget (Provision per P.L. 37-125)	1,552,304		2,702,205		PROVISION FOR TAX REFUNDS (1,149,901)	17,534,964		3,387,932		14,147,032

Footnote:
1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
2/ Estimates are recorded for the provision for FY 2026 Refunds.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 36-60.

Note 4: In FY18, the Corporation date changed from March 15 to April 15th for CALENDAR YEAR reporting; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report^{1/}
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending May 2026
Pursuant to 5 GCA, Ch 4, §4109(C)(3) [Due no later than 20 days after month-end]

	FY2026 Adopted Revenues Allocated for the Month of May	FY2026 Actual Collections For the Month May	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 5,692,599	\$ 19,930,080	\$ 14,237,481
Corporation	4,323,408	27,437,535	23,114,127
Withholding	24,244,485	25,688,749	1,444,264
Income Taxes	34,260,492	73,056,365	38,795,873
Business privilege taxes:			
Gross Receipts Taxes	29,887,049	33,216,166	3,329,117
Other Taxes:			
Use Tax	585,272	481,411	(103,861)
Business Privilege Taxes	30,472,321	33,697,577	3,225,256
Licenses, Fees & Penalties	247,314	300,423	53,109
Use of Money & Property	105,600	(70,659)	(176,259)
Federal Sources:			
Section 30	0	0	0
Immigration fees	55,914	0	(55,914)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	437	437
Federal Sources	55,914	437	(55,477)
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	30	30
Public Works	0	3,900	3,900
Public Health	0	480	480
Commerce	0	0	0
Other charges	81,684	89,838	8,154
Department Charges	81,684	94,248	12,564
TOTAL GENERAL FUND REVENUES	\$ 65,223,325	\$ 107,078,391	\$ 41,855,066

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 3rd Quarter 2026
Pursuant to 5 GCA, Ch 4, §4109(O) [due 30 days after the close of each quarter]^{2/}

	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
[REDACTED]			

^{1/} Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
^{2/} Based on Adopted Revenues allocated per P.L. 38-60, Chapter 1, Section 7(a).
^{3/} This information will be updated in the quarter ending 06/30/2026.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.
Note 2: Provisions for Tax Refunds reflect accounting estimate as of 9/30/2026.
Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60.
Note 4: In FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections		Pursuant to 5 CCA, Ch. 4, §1109(c)(2) (due 20 days after month-end)		Favorable (Unfavorable)
	FY2026 Adopted Revenues for the Cumulative Period	Z	FY2026 Actual Revenues for the Cumulative Period		
Income Taxes:					
Individual Corporation	\$ 80,550,483		\$ 85,435,604		4,885,121
Withholding	73,721,994		105,054,534		31,332,540
Income Taxes	210,701,872		224,425,502		13,723,630
Business privilege taxes:	364,974,349		414,915,639		49,941,290
Gross Receipts Taxes	239,643,347		253,143,674		13,500,327
Other Taxes:					
User Tax	5,288,887		4,767,218		(521,669)
Business Privilege Taxes	244,932,234		257,910,892		12,978,658
Licenses, Fees & Penalties	1,902,711		2,047,883		145,172
Use of Money & Property	1,395,345		2,515,610		1,180,265
Federal Sources:					
Section 30	79,732,367		79,732,367		0
Immigration fees	1,143,209		802,565		(340,644)
Recovery from Individuals	0		0		0
Child Support AFDC Local Share	0		22,472		22,472
Federal Sources	80,875,576		80,557,404		(318,172)
Department Charges:					
Agriculture	0		30		30
Police & Corrections	0		80		80
Public Works	0		49,000		49,000
Public Health	0		4,010		4,010
Commerce	0		0		0
Other charges	690,812		517,494		(173,318)
Department Charges	690,812		570,614		(120,198)
TOTAL GENERAL FUND REVENUES	\$ 694,711,027		\$ 758,518,041		\$ 63,807,014
					9.18%

FOOTNOTES:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
 2/ This information will be updated in the quarter ending 06/30/2026.
 3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 7(a), Chapter 1, P.L. 38-60.
 Note 1: Data contained herein are subject to change, as additional reconciliations are performed.
 Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.
 Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60.
 Note 4: In FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

	FY2026 ADOPTED Revenues vs. PROJECTED Revenues to Year End		Pursuant to 2CCA, Ch.13 §13109(a)(1) (due not later than 20 days after month-end); 5CCA, Ch.4 §4109(c)(3) (due not later than 20 days after month-end); and P.L. 31-233, Ch. XIII §7 (due not later than 30 days after month-end)		Favorable Increase (Decrease)
	FY2026 Adopted Revenues (Full Year Projection)		FY2026 Revenue Tracking	Y	
Individual Corporation	102,507,384	\$	107,392,505	\$	4,885,121
Withholding	116,090,539		147,423,079		31,332,540
Income Taxes	315,665,359		329,409,189		13,723,630
Business privilege taxes:	534,283,482		584,224,772		49,941,290
Gross Receipts Taxes	368,704,932		382,295,259		13,500,327
Other Taxes:					
User Tax	7,957,734		7,436,065		(521,669)
Business Privilege Taxes	376,752,666		389,731,324		12,978,658
Licenses, Fees & Penalties	4,597,340		4,742,512		145,172
Use of Money & Property	2,045,097		3,225,362		1,180,265
Federal Sources:					
Section 30	79,732,367		79,732,367		0
Immigration fees	1,636,401		1,318,230		(318,172)
Recovery from Individuals	0		0		0
Child Support AFDC Local Share	0		0		0
Federal Sources	81,368,768		81,050,597		(318,172)
Department Charges:					
Agriculture	0		0		0
Police & Corrections	0		0		0
Public Works	0		0		0
Public Health	0		0		0
Commerce	0		0		0
Other charges	1,342,244		1,222,046		(120,198)
Department Charges	1,342,244		1,222,046		(120,198)
TOTAL GENERAL FUND REVENUES	\$ 1,000,389,597		\$ 1,064,196,611		\$ 63,807,014
					6.38%

LEGISLATIVE APPROPRIATIONS PASSED FROM THE GENERAL FUND WITHOUT AMENDMENTS TO THE ADOPTED FY 2026 REVENUE LEVEL.

P.L. No.	Program	Appropriation
P.L. 38-119	1 Liheslatuwan Guahan	(890,000)
	TOTAL	(890,000)
	PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES	
	Fund	
	Guam Highway Fund Shortfall	(1,205,430)
	Guam Educational Facilities Fund Shortfall	(19,428,110)
	Healthy Futures Fund Shortfall	(566,185)
	Tourist Attraction Fund Shortfall	(2,074,105)
	TOTAL	(23,273,830)

NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE \$ 39,643,184

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
(Pursuant to §4109 (c) (3) of Title 5 CCA)				
General Fund				
EXPENDITURES & ENCUMBRANCES				
GENERAL GOVERNMENT				
Office of I Magalahān Guahan	5,441,055	5,077,899	98,509	264,646
Office of I Segundo Na Magalahān Guahan	410,369	463,589	-	(53,220)
Guam Medical Referral Assistance Office	665,849	347,029	2,995	315,825
Bureau of Womens Affairs	272,277	177,932	4,407	89,938
Bureau of Budget & Management Research (BBMR)	1,239,837	686,468	29,262	524,107
Civil Service Commission	1,449,798	994,878	73,557	381,363
Department of Administration (DOA)	11,036,842	6,806,705	184,576	4,045,561
DOA - Charter School Administrative Support	143,571	48,302	3,000	92,269
Department of Land Management	963,078	750,489	11,722	200,866
Chamorro Land Trust Commission (CLTC)	654,883	138,321	12,915	503,647
Department of Revenue & Taxation (DRT)	14,713,861	9,882,120	994,669	3,837,073
Office of the Attorney General Operations (OAG)	22,156,390	9,761,595	1,075,365	11,289,430
OAG - Cost Sharing Initiative for CIIS Integration Project	87,690	-	-	87,690
Office of Technology	5,362,796	2,527,349	344,125	2,491,322
Mayors' Council of Guam (MCOG) - Operations	16,807,881	8,612,197	809,954	7,385,730
MCOG - Island Beautification Programs	422,126	98,860	46,321	276,945
Office of Public Accountability	2,252,943	1,454,924	-	798,019
I Liheslaturan Guahan (Legislature)	9,604,035	6,279,562	-	3,324,473
Legislature - Office of Finance and Budget	498,740	326,094	-	172,646
Legislature - Guam Youth Congress	15,000	10,000	-	5,000
Guam Ethics Commission	552,680	276,517	45,526	230,636
Office of Veterans Affairs (OVA)	1,246,443	406,830	15,000	824,613
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	1,838,407	-	2,286,263
TOTAL - GENERAL GOVERNMENT	100,181,263	57,043,147	3,751,904	39,386,211
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	32,274,960	1,204,763	20,039,150
GPD - Cost Sharing Initiative for CIIS Integration Project	87,690	62,678	-	25,012
GPD - Safe Schools Initiative	142,585	21,740	-	120,845
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	1,009,741	-	75,570
Department of Corrections (DOC)	34,234,475	22,856,288	499,713	10,878,474
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	356,770	-	138,482
DOC - Cost Sharing Initiative for CIIS Integration Project	87,690	62,678	-	25,012
DOC - Case Management System	294,610	294,610	-	-
DOC - Correction Officer Recruitment Cycle	1,645,540	1,123,905	-	521,635

See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Department of Youth Affairs (DYA)	7,743,436	3,686,822	146,969	3,909,645
DYA - Youth Programs	200,000	108,077	91,923	-
DYA - Summer Employment and Youth Training Program	1,815,863	314,046	3,590	1,498,226
Guam Fire Department (GFD)	38,514,050	25,106,070	681,793	12,726,187
GFD - Firefighter Recruitment Cycle	1,392,942	303,818	-	1,089,124
Guam Customs & Quarantine Agency (CQA)	14,587,104	8,592,719	125,953	5,868,431
Unified Judiciary Operations (Judiciary)	43,760,143	28,612,405	-	15,147,738
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	444,904	765	377,330
Guam Environmental Protection Agency (GEPA)	469,812	251,518	128,022	90,272
GEPA - Beach Monitoring	46,903	-	-	46,903
TOTAL - PROTECTION OF LIFE & PROPERTY	202,292,280	126,830,750	2,883,491	72,578,039
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,387,025	5,208,280	897,323	4,281,422
DPHSS - MIPR/MIPR Program	1,873,528	1,790,779	237	82,513
DPHSS - MIPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	28,892,638	20,411,900	-	8,480,738
DPHSS - Children's Health Insurance Program	1,855,841	1,880,330	-	(24,489)
DPHSS - Division of Senior Citizens Programs	9,395,000	5,745,266	1,363,250	2,286,485
DPHSS - Public Assistance Program	4,658,142	1,434,247	-	3,223,895
DPHSS - Enhanced Allotment Plan	378,776	177,535	-	201,241
DPHSS - Medical Cannabis Program	251,877	8,557	-	243,320
DPHSS - Bureau of Social Services Administration	7,558,215	5,633,472	272,758	1,651,984
DPHSS - Foster Care Health Insurance Premiums	2,339,215	2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129	1,088,788	-	1,131,341
DPHSS - Foster Group Home	950,538	402,219	-	548,339
DPHSS - Homeless Coalition Grants	500,000	22,000	-	435,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	4,413,111	42,484	4,390,314
GBHWC - Youth & Mental Health First Aid	285,170	58,536	5,000	221,634
GBHWC - Youth Suicide Prevention and Peace Program	81,750	18,285	21,715	41,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	15,180,768	-	7,590,384
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	4,676,664	-	2,338,330
DOA - Residential Treatment Fund	2,500,000	1,747,118	-	752,882
TOTAL - PUBLIC HEALTH	113,662,091	72,244,371	2,727,404	38,690,317

See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026

	APPROPRIATIONS ¹	EXPENDITURES ²	ENCUMBRANCES	FUNDS AVAILABLE
(Pursuant to §4109 (c) (3) of Title 5 CCA)				
General Fund				
EXPENDITURES & ENCUMBRANCES				
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	228,187,724	162,364,372	-	65,823,372
GDOE - Chamorro Studies Division	513,824	335,954	-	177,870
GDOE - Menstrual Hygiene Products	25,000	16,829	-	8,171
GDOE - School Maintenance/Repairs	10,000,000	6,730,772	-	3,269,228
GDOE - Y. Kuentian Salapap I Prinssepal	1,200,000	807,695	-	392,305
Guam Academy Charter School Council (GACSC)	25,545,000	13,774,965	-	11,770,035
University of Guam Operations (UOG)	39,956,147	26,893,545	-	13,062,602
UOG - Scholarships (SSFAP)	3,565,285	2,399,705	-	1,165,580
UOG - Aquaculture Development and Training Center	114,000	76,720	-	37,280
UOG - WERI (Guam Hydrologic Survey)	499,946	336,490	-	163,456
UOG - WERI (Water Resource Monitoring)	292,232	196,700	-	95,532
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	378,805	-	183,976
UOG - KPRG Operations	200,000	134,610	-	65,390
UOG - Guampedia Foundation	150,000	100,975	-	49,025
UOG - Guam Green Growth Initiative	500,000	336,525	-	163,475
UOG - Sea Grant Program	500,000	336,525	-	163,475
UOG - Guam Press (Publishing House)	100,000	67,305	-	32,695
UOG - GDOE Textbooks to UOG Press	481,578	324,135	-	157,443
Guam Community College Operations (GCC)	14,513,358	9,675,576	-	4,837,782
GCC - WICHE Administrative Office	78,500	52,336	-	26,164
GCC - Peace Officer Standards and Training (POST) Commission	300,000	200,000	-	100,000
TOTAL - PUBLIC EDUCATION	327,285,385	225,540,529	-	101,744,856
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	1,461,437	6,918	860,942
Guam Regional Transit Authority	2,840,499	990,512	477,013	1,372,974
TOTAL - COMMUNITY SERVICES	5,169,796	2,451,949	483,931	2,233,917
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	2,185,652	-	1,472,041
DPR - Guam Historic Resources Division	848,666	347,714	7,877	493,075
DPR - Park Patrol Officer Reserve Program	90,000	31,000	-	59,000
TOTAL - RECREATION	4,596,359	2,564,366	7,877	2,024,117

See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

	<u>APPROPRIATIONS¹</u>	<u>EXPENDITURES²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
EXPENDITURES & ENCUMBRANCES				
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	238,581	128,619	39,910	70,052
Department of Labor - Worker's Compensation Fund	400,000	304,724	-	95,276
Department of Military Affairs	1,197,710	407,550	5,800	784,359
Guam Election Commission (GEC)	2,855,669	1,186,122	102,487	1,567,061
Department of Chamorro Affairs (DCA)	2,789,633	1,150,951	353,205	1,285,477
DCA - Guam Cultural Repository	1,417,136	354,362	118,987	943,776
Commission on Decolonization (COD) - Operations	156,088	114,751	103	41,234
COD - Public Information Program	161,400	2,016	-	121,032
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	303,814	38,352	469,052
CAHA - Guam Territorial Band	45,000	34,797	-	10,203
Hagana Restoration & Redevelopment Authority (HRRA)	443,589	195,516	4,359	243,714
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumission)	726,566	99,520	-	627,046
Public Defender Services Corporation (PDSC)	10,098,308	6,698,981	-	3,399,327
PDSC - Private Attorney Panel	164,486	109,029	-	55,457
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	11,090,753	663,203	9,713,066
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,546,732	2,823,914	11,654	1,711,164
DOAg - Animal Shelter (GAIN)	142,585	71,293	71,293	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	74,507	13,896	111,596
DOAg - GAIN Spray & Neuter Program	450,000	217,900	233,076	(976)
Bureau of Statistics & Plans (BSP)	1,973,531	1,013,653	11,505	948,373
Guam Visitors Bureau (GVB)	3,245,571	2,163,714	-	1,081,857
TOTAL - ECONOMIC DEVELOPMENT	10,558,419	6,364,981	341,424	3,852,014
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	4,268,313	-	1,994,522
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	43,576,911	-	1,865,995
GGRF - Governor/Lieutenant Governor Pensions	321,643	321,643	-	-
GGRF - Judges/Supreme Justices Annuities	228,965	228,965	-	-
DOA - Supplemental Annuity Benefits Special Fund	5,010,124	3,927,000	-	1,083,124
DOA - Cost of Living Allowance	18,498,285	17,832,315	-	665,970
DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	44,577	-	55,423
DOA - Government Annual Single Audit	700,000	210,650	-	489,350
DOA - Financial Management Information System Contract	3,876,575	3,697,632	178,943	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
Typhoon Sinitaka (Per E.O. 2026-01)	250,000	123,578	126,338	84
TOTAL - MISCELLANEOUS APPROPRIATIONS	81,041,333	74,431,584	305,281	6,304,469

See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

EXPENDITURES & ENCUMBRANCES

DEBT SERVICE APPROPRIATIONS

BPT Tax Bonds, Series 2012B
GDOE Series 2013A Okkodo Project
BPT Bonds, Series 2015D
Limited Obligation Bonds (Section 30), Series 2016A
GEFF Series 2016 A & B (Certificates of Participation)
GDOE Series 2020A JFK Project
BPT Bonds, 2021 Series E and Series F
TOTAL - DEBT SERVICE APPROPRIATIONS

EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60

GMHA Pharmaceutical Fund
Better Public Service Fund
GSWA New Cell
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET

TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES

APPROPRIATIONS IN P.L. 38-60 FROM NET UNOBLIGATED EXCESS FY 2025 GENERAL FUND REVENUES

DOA - Rainy Day Fund [P.L. 38-60, Ch. I, Sec. 5]
DOA - SSHS Lease Back Payments [P.L. 38-60, Ch. I, Sec. 8]
UOG - Guam Cancer Trust Fund [P.L. 38-60, Ch. II, Part III, Sec. 11]
CME - Operations [P.L. 38-60, Ch. V, Sec. 1(v)(2)]
GETC/RBS - Operations [P.L. 38-60, Ch. V, Sec. 1(b)(2)]
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]
DPHSS - Foster Care Division [P.L. 38-60, Ch. XI, Sec. 14]
DISID - Private Care Services (35 clients) [P.L. 38-60, Ch. XI, Sec. 16 & 22]
DPHSS - Harvest House Resource Center [P.L. 38-60, Ch. XI, Sec. 21]
MCOGC - Operations [P.L. 38-60, Ch. XI, Sec. 25]
GBWGC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]
DOA - Guam Unique Merchandise and Art (GUMA) [P.L. 38-60, Ch. XI, Sec. 28]
KUMISION - Operations [P.L. 38-60, Ch. XII, Sec. 56]
TOTAL - APPROP. FROM NET UNOBLIGATED EXCESS FY25 EXCESS GENERAL FUND REVENUE

See footnotes on page 9. Note: Data contained herein are subject to change, as additional reconciliations are performed.

	APPROPRIATIONS ^u	EXPENDITURES ^v	ENCUMBRANCES	FUNDS AVAILABLE
	3,293,495	3,293,494	-	1
	2,505,460	2,505,460	-	-
	32,406,875	12,661,161	-	19,745,714
	17,788,125	13,883,500	-	3,884,625
	5,740,750	5,740,750	-	-
	5,527,600	5,527,600	-	-
	15,895,444	15,895,444	-	-
	83,137,749	59,507,409	-	23,630,340
	-	15,218,936	-	(15,218,936)
	-	154,843	-	(154,843)
	-	1,780,042	-	(1,780,042)
	-	17,153,821	-	(17,153,821)
	949,391,697	638,069,838	11,164,514	300,157,345
	10,000,000	-	-	10,000,000
	16,377,125	-	-	16,377,125
	583,000	388,664	-	194,336
	5,000,000	-	-	5,000,000
	970,000	32,804	-	937,196
	1,435,514	938,604	-	496,910
	39,000	-	-	39,000
	173,000	171,245	-	1,755
	35,000	-	-	35,000
	2,000,000	407,254	256,748	1,335,997
	1,531,009	740,330	-	790,679
	300,000	225,000	-	75,000
	500,000	500,000	-	-
	138,000	-	-	138,000
	34,581,648	3,403,902	256,748	30,920,998

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026

(Pursuant to §4109 (c) (3) of Title 5 CCA)
General Fund

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
EXPENDITURES & ENCUMBRANCES				
DEPARTMENT APPROPRIATIONS FROM FISCAL YEAR 2023 AUDITED EXCESS REVENUES IN P.L. 38-60				
GVB - Airline Incentives Program [P.L. 38-60, Ch. XI, Sec. 10(a)]	10,000,000	9,574,998	-	425,002
GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]	5,200,000	3,466,664	-	1,733,336
TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS	15,200,000	13,041,662	-	2,158,338
GRAND TOTAL APPROPRIATIONS PER P.L. 38-60	999,173,345	654,515,402	11,421,262	333,236,681
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
DPHSS - SNAP Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]	6,000,000	5,997,761	-	2,239
DPHSS - WIC Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]	-	-	-	-
GMHA - Capital Improvement Projects (Savings from Bond Refinance) [P.L. 38-80]	19,745,714	7,404,642	-	12,341,072
I Liheslastran Guahan (Legislature) - Cybersecurity and Information Technology	890,000	890,000	-	-
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	26,635,714	14,292,403	-	12,343,311
TYPHOON SINLAKU RECOVERY PURSUANT TO P.L. 38-124				
Office of I Maga'hagan Guahan	19,050,000	348,247	868,728	17,833,025
Mayor's Council of Guam	4,750,000	923,974	2,235,138	1,590,888
Office of I Maga'hagan Guahan - State Active Duty (SAD)	1,200,000	571,904	-	628,096
TOTAL - TYPHOON SINLAKU RECOVERY	25,000,000	1,844,125	3,103,866	20,052,009
GRAND TOTAL APPROPRIATIONS IN FY 2026	1,050,809,059	670,651,930	14,525,129	365,632,001

Footnotes:

- 1/ Pursuant to P.L. 38-60
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$889,319).
- 4/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283).
- 5/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,880,081) and Civil Law Center (\$950,411).

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